Gift and Endowment Sources

The source segment identifies how a transaction is funded and classifies data by restriction. Gift and endowment sources use smart numbering to denote the nature and type of donor-imposed restrictions.

- For donor-restricted accounts, each 6-digit source is comprised of a 2-digit prefix, a 1-digit type and a 3-digit suffix.
- The combined source type and source suffix (last four digits) are known as the Foundation ID.
- Unique Foundation IDs are assigned to each gift and endowment account so that distinct gift purposes may be tracked separately.
- Unique Foundation IDs are then paired with all applicable source prefixes to further describe the origin of the funds.

Source Prefix – XXxxxx

- First two digits of the source segment.
- Used for external reporting in accordance with FASB standards.
- Denotes purpose and time restrictions imposed by donors or the Board of Trustees.
- Distinguishes spendable from non-spendable funds.
- Classifies data as unrestricted (UNR), temporarily restricted (TR), or permanently restricted (PR).
  - UNR – Funds that lack a donor restriction and can be spent for the general support of the organization. Examples include alumni event registration fees and investment income on working capital.
  - TR – Spendable funds with a purpose or time restriction. Examples include current-use gifts, endowment distributions with a donor-imposed purpose restriction, and endowment appreciation.
  - PR – Funds that can never be spent. Examples include endowment corpus and pledges to endowment funds.

<table>
<thead>
<tr>
<th>Source</th>
<th>Entity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100500</td>
<td>50</td>
<td>UNR OUF Undesignated</td>
</tr>
<tr>
<td>115xxx</td>
<td>50</td>
<td>UNR OUF Operating Reserves</td>
</tr>
<tr>
<td>1181xx</td>
<td>50, 51, 53</td>
<td>UNR OUF Fundraising Events</td>
</tr>
<tr>
<td>1182xx</td>
<td>50, 51, 53</td>
<td>UNR OUF Alumni Events</td>
</tr>
<tr>
<td>119xxx</td>
<td>50</td>
<td>UNR OUF Executive Discretionary Accounts</td>
</tr>
<tr>
<td>13xxx</td>
<td>10, 11, 20</td>
<td>UNR OU Endowment Distributions</td>
</tr>
<tr>
<td>15xxx</td>
<td>50</td>
<td>UNR OU Endowment Distributions</td>
</tr>
<tr>
<td>41xxx</td>
<td>10, 11, 20</td>
<td>TR OU Endowment Distributions</td>
</tr>
<tr>
<td>42xxx</td>
<td>50, 51, 53</td>
<td>TR OUF Gifts</td>
</tr>
<tr>
<td>43xxx</td>
<td>50, 51, 53</td>
<td>TR OUF Endowment Distributions</td>
</tr>
<tr>
<td>446100</td>
<td>50, 51, 53</td>
<td>TR Private Foundation through OUF (Grants)</td>
</tr>
<tr>
<td>446200</td>
<td>50, 51, 53</td>
<td>TR Private Industry through OUF (Grants)</td>
</tr>
<tr>
<td>810000</td>
<td>90, 95</td>
<td>OUF Agency</td>
</tr>
<tr>
<td>26xxx</td>
<td>12, 52</td>
<td>UNR Quasi-Endowment Corpus</td>
</tr>
<tr>
<td>27xxx</td>
<td>12, 52</td>
<td>UNR Quasi-Endowment Net Appreciation</td>
</tr>
<tr>
<td>56xxx</td>
<td>52</td>
<td>TR Quasi-Endowment Corpus</td>
</tr>
<tr>
<td>57xxx</td>
<td>52</td>
<td>TR Quasi-Endowment Net Appreciation</td>
</tr>
<tr>
<td>58xxx</td>
<td>12, 52</td>
<td>TR Endowment Net Appreciation</td>
</tr>
<tr>
<td>59xxx</td>
<td>52</td>
<td>TR Other (Non-Pooled Endowment)</td>
</tr>
<tr>
<td>76xxx</td>
<td>12, 52</td>
<td>PR Endowment Corpus</td>
</tr>
<tr>
<td>77xxx</td>
<td>12, 52</td>
<td>PR Endowment Net Appreciation</td>
</tr>
<tr>
<td>79xxx</td>
<td>52</td>
<td>PR Other (Non-Pooled Endowment)</td>
</tr>
<tr>
<td>300000</td>
<td>59</td>
<td>UNR Net Investment In Capital Assets</td>
</tr>
<tr>
<td>52xxx</td>
<td>59</td>
<td>TR Pledges</td>
</tr>
<tr>
<td>53xxx</td>
<td>59</td>
<td>TR Charitable Gift Annuities</td>
</tr>
<tr>
<td>54xxx</td>
<td>59</td>
<td>TR Life Insurance</td>
</tr>
<tr>
<td>55xxx</td>
<td>59</td>
<td>TR Charitable Trusts</td>
</tr>
<tr>
<td>59xxx</td>
<td>59</td>
<td>TR Other</td>
</tr>
<tr>
<td>600000</td>
<td>59</td>
<td>TR Net Investment In Capital Assets</td>
</tr>
<tr>
<td>72xxx</td>
<td>59</td>
<td>PR Pledges</td>
</tr>
<tr>
<td>73xxx</td>
<td>59</td>
<td>PR Charitable Gift Annuities</td>
</tr>
<tr>
<td>74xxx</td>
<td>59</td>
<td>PR Life Insurance</td>
</tr>
<tr>
<td>75xxx</td>
<td>59</td>
<td>PR Charitable Trusts</td>
</tr>
<tr>
<td>79xxx</td>
<td>59</td>
<td>PR Other</td>
</tr>
</tbody>
</table>
Gift and Endowment Sources

Source Type – xxXxxx

- Third digit of the source segment.
- Segregates data into purpose restriction categories.
- Assigned by the Foundation Accounting office based on the terms of the donor gift agreement or Board of Trustees resolution.

<table>
<thead>
<tr>
<th>Value Range*</th>
<th>Category Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>xx0xxx</td>
<td>Other (includes multi-purpose accounts)</td>
</tr>
<tr>
<td>xx1xxx</td>
<td>Discretionary/General Support</td>
</tr>
<tr>
<td>xx2xxx – xx3xxx</td>
<td>Chairs, Professorships, Lectureships</td>
</tr>
<tr>
<td>xx4xxx</td>
<td>Research</td>
</tr>
<tr>
<td>xx5xxx – xx7xxx</td>
<td>Scholarships, Fellowships, Awards (not match-eligible)</td>
</tr>
<tr>
<td>xx8xxx</td>
<td>Match-Eligible Scholarships</td>
</tr>
<tr>
<td>xx9xxx</td>
<td>Capital Improvement, Renovation, Equipment</td>
</tr>
</tbody>
</table>

*Does not apply to non-endowed UNR Sources 100xxx-119xxx.

Source Suffix – xxxXXX

- Last three digits of the source segment.
- Sequentially assigned by the Foundation Accounting office when new accounts are established.
- Combined with source type (third source digit) to create a Foundation ID that denotes a unique gift purpose.

Source Example #1

The Robert Feline Endowed Scholarship – xx7999

- A donor, Robert Feline, gives money to the Foundation for the purpose of creating a named scholarship endowment.
- The Foundation Accounting office would assign a unique Foundation ID (7999, in this case).
- Source type 7 (third source digit) denotes that the funds are restricted by the donor as a scholarship, fellowship or award.

Source Example #2

The Bobcat Research Support Fund – xx4999

- A donor gives money to the Foundation to support research on bobcats. The donor also pledges additional gifts for this purpose and creates a charitable trust to eventually endow the fund.
- The Foundation Accounting office would assign a unique Foundation ID (4999, in this case).
- Source type 4 (third source digit) denotes that the funds are restricted to support research.

Source Names

- Source names are generally derived from the donor gift agreement.
- Acronyms at the beginning of the source name assist with describing the nature of the restriction.

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>FSP</td>
<td>Foundation Spendable</td>
<td>Used with OUF unrestricted funds, restricted gifts, and endowment distributions.</td>
</tr>
<tr>
<td>TEC</td>
<td>True Endowment Corpus</td>
<td>Used with OU and OUF accounts that hold a donor-created endowment's historic gift value. Perpetual in nature.</td>
</tr>
<tr>
<td>TEA</td>
<td>True Endowment Appreciation</td>
<td>Used with OU and OUF accounts that hold a donor-created endowment's accumulated investment income. Perpetual in nature.</td>
</tr>
<tr>
<td>QEC</td>
<td>Quasi-Endowment Corpus</td>
<td>Used with OU and OUF accounts that hold a board-designated endowment's historic gift value. May be terminated by board action.</td>
</tr>
<tr>
<td>QEA</td>
<td>Quasi-Endowment Appreciation</td>
<td>Used with OU and OUF accounts that hold a board-designated endowment's accumulated investment income. May be terminated by board action.</td>
</tr>
</tbody>
</table>